

STATE OF INDIANA	)	
	)	SS: BEFORE THE STATE OF INDIANA
COUNTY OF MARION	)	DEPARTMENT OF STATE REVENUE
	)	
IN THE MATTER OF:	)	
	)	
ATLAS FOUNDATION	)	Docket Number: 29-2003-0335
	)	
PETITIONER	)	

**FINAL ORDER**

The Commissioner of the Indiana Department of State Revenue, having considered (a) the applicable statutes and regulations, (b) the record of the proceedings, (c) the Administrative Law Judge's Findings of Facts, Conclusions of Law and Proposed Order, and (d) the Petitioner's Objections to the Findings of Fact, Conclusions of Law and Proposed Order, now enters the following Final Order:

**IT IS NOW HEREBY ORDERED, ADJUDGED, AND DECREED AS FOLLOWS:**

1. The Proposed Order issued on December 4, 2003, with respect to the above captioned Petitioner by Administrative Law Judge Bruce R. Kolb is hereby affirmed.
2. The Findings of Fact, Conclusions of Law, and Proposed Order issued on December 4, 2003, with respect to the above captioned Petitioner by Administrative Law Judge Bruce R. Kolb is hereby adopted as the Indiana Department of State Revenue's Final Order on this matter.
3. Appeals to this Order may be made pursuant to IC 4-21.5-3 et seq. and/or IC 4-21.5-5 et seq.

SO ORDERED THIS 5<sup>TH</sup> DAY OF JANUARY, 2004

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Kenneth L. Miller, Commissioner  
Indiana Department of State Revenue